

House Resolution 955

By: Representative Burns of the 157th

A RESOLUTION

- 1 To create the Effingham County Tax Structure Study Committee; and for other purposes.
- 2 WHEREAS, Effingham County is experiencing significant growth and development; and
- 3 WHEREAS, with this growth and development, there is a need to review the means and
4 methods of financing county services; and
- 5 WHEREAS, the tax structure and mix of revenue sources for the funding of Effingham
6 County government services needs to be reviewed to determine if the tax structure and mix
7 of revenue sources is fairly spread and equitably apportioned; and
- 8 WHEREAS, other revenue sources should be considered in light of the growth and
9 development being experienced in the county such as impact fees and other such revenue
10 sources; and
- 11 WHEREAS, many long-time citizens of the county have seen their property taxes increase
12 significantly not as a result of any action on their part, but as a result of growth and
13 development and the increased property values that are associated with such growth and
14 development; and
- 15 WHEREAS, consideration of whether the impact of these increased property taxation levels
16 should be offset in some fashion through certain types of homestead exemptions is needed
17 to ensure that such persons are not unfairly taxed; and
- 18 WHEREAS, a community based review of the entire tax structure and mix of revenue
19 sources would be good for the citizens of the county to ensure that the citizens understand
20 the nature and reasons for the tax structure that is in place and to allow the citizens to
21 determine if any changes are needed.

1 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
2 there is created the Effingham County Tax Structure Study Committee to be composed of
3 two members appointed by each member of the House of Representatives and the Senate
4 whose districts contain in whole or in part any portion of Effingham County, one member
5 appointed by the Board of Commissioners of Effingham County, one member appointed by
6 the Effingham County Board of Education, one member appointed by the governing
7 authority of the City of Springfield, one member appointed by the governing authority of the
8 City of Guyton, and one member appointed by the governing authority of the City of Rincon.
9 Each member of the House of Representatives and the Senate whose districts contain in
10 whole or in part any portion of Effingham County shall serve as ex officio members of such
11 study committee. The members of the House of Representatives and the Senate whose
12 districts contain in whole or in part any portion of Effingham County shall select one of the
13 members of the committee to serve as chairperson. The chairperson shall call all meetings
14 of the committee.

15 BE IT FURTHER RESOLVED that the committee shall undertake a study of the conditions,
16 needs, issues, and problems mentioned above or related thereto and recommend any actions
17 or legislation which the committee deems necessary or appropriate. The committee may
18 conduct such meetings at such places and at such times as it may deem necessary or
19 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
20 accomplish the objectives and purposes of this resolution. The committee may seek the
21 advice and opinions of private, institutional, and public tax experts and officials. The
22 members of the committee shall not receive any compensation. The committee shall meet
23 not more than five times. In the event the committee makes a report of its findings and
24 recommendations, with suggestions for proposed legislation, if any, such report shall be
25 made on or before December 31, 2007. The committee shall stand abolished on
26 December 31, 2007.